

107TH CONGRESS  
2D SESSION

# H. R. 4884

To amend the Internal Revenue Code of 1986 to provide a refundable tax credit of \$1,000 to teachers of elementary and secondary school students, and to provide and expand deductions for unreimbursed expenses for continuing education and classroom materials for such teachers.

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## IN THE HOUSE OF REPRESENTATIVES

JUNE 6, 2002

Mr. BARR of Georgia (for himself, Mr. DEAL of Georgia, Mr. HAYES, Mr. KINGSTON, Mr. NORWOOD, and Mr. TIBERI) introduced the following bill; which was referred to the Committee on Ways and Means

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## A BILL

To amend the Internal Revenue Code of 1986 to provide a refundable tax credit of \$1,000 to teachers of elementary and secondary school students, and to provide and expand deductions for unreimbursed expenses for continuing education and classroom materials for such teachers.

1       *Be it enacted by the Senate and House of Representa-*  
2       *tives of the United States of America in Congress assembled,*

3       **SECTION 1. SHORT TITLE.**

4       This Act may be cited as the “Educator Appreciation  
5       and Classroom Help Act”.

1 **SEC. 2. REFUNDABLE CREDIT FOR ELEMENTARY AND SEC-**  
 2 **ONDARY SCHOOL TEACHERS.**

3 (a) IN GENERAL.—Subpart C of part IV of sub-  
 4 chapter A of chapter 1 of the Internal Revenue Code of  
 5 1986 (relating to refundable credits) is amended by redes-  
 6 ignating section 35 as section 36 and by inserting after  
 7 section 34 the following new section:

8 **“SEC. 35. ELEMENTARY AND SECONDARY EDUCATION**  
 9 **TEACHERS.**

10 “(a) ALLOWANCE OF CREDIT.—In the case of an eli-  
 11 gible teacher, there shall be allowed a credit in the amount  
 12 of \$1,000 against the tax imposed by this subtitle for the  
 13 taxable year.

14 “(b) ELIGIBLE TEACHER.—For purposes of this sec-  
 15 tion, the term ‘eligible teacher’ means—

16 “(1) an eligible educator, as defined in section  
 17 62(d)(1), and

18 “(2) an individual teaching at the elementary  
 19 education or secondary education level in a home  
 20 school.

21 “(c) SCHOOL.—For purposes of this section, the term  
 22 ‘school’ has the meaning provided by section  
 23 62(d)(1)(B).”.

24 (b) TECHNICAL AMENDMENTS.—

25 (1) Paragraph (2) of section 1324(b) of title  
 26 31, United States Code, is amended by striking “or”

1 after “1978,” and by inserting before the period “,  
 2 or enacted by the Educator Appreciation and Class-  
 3 room Help Act”.

4 (2) The table of sections for subpart C of part  
 5 IV of subchapter A of chapter 1 of the Internal Rev-  
 6 enue Code of 1986 is amended by striking the last  
 7 item and inserting the following new items:

“Sec. 35. Elementary and secondary education teachers.  
 “Sec. 36. Overpayments of tax.”

8 (c) EFFECTIVE DATE.—The amendments made by  
 9 this section shall apply to taxable years beginning after  
 10 December 31, 2002.

11 **SEC. 3. 2-PERCENT FLOOR ON MISCELLANEOUS ITEMIZED**  
 12 **DEDUCTIONS NOT TO APPLY TO QUALIFIED**  
 13 **PROFESSIONAL DEVELOPMENT EXPENSES OF**  
 14 **ELEMENTARY AND SECONDARY SCHOOL**  
 15 **TEACHERS.**

16 (a) QUALIFIED PROFESSIONAL DEVELOPMENT EX-  
 17 PENSES DEDUCTION.—Section 67(b) of the Internal Rev-  
 18 enue Code of 1986 (defining miscellaneous itemized de-  
 19 ductions) is amended by striking “and” at the end of para-  
 20 graph (11), by striking the period at the end of paragraph  
 21 (12) and inserting “, and”, and by adding at the end the  
 22 following new paragraph:

1           “(13) any deduction allowable for the qualified  
2           professional development expenses of an eligible edu-  
3           cator.”.

4           (b) DEFINITIONS.—Section 67 of such Code (relating  
5           to 2-percent floor on miscellaneous itemized deductions)  
6           is amended by redesignating subsection (f) as subsection  
7           (g) and by inserting after subsection (e) the following new  
8           subsection:

9           “(f) QUALIFIED PROFESSIONAL DEVELOPMENT EX-  
10          PENSES OF ELIGIBLE EDUCATORS.—For purposes of sub-  
11          section (b)(13)—

12           “(1) QUALIFIED PROFESSIONAL DEVELOPMENT  
13          EXPENSES.—

14           “(A) IN GENERAL.—The term ‘qualified  
15          professional development expenses’ means  
16          expenses—

17           “(i) for tuition, fees, books, supplies,  
18          equipment, and transportation required for  
19          the enrollment or attendance of an indi-  
20          vidual in a qualified course of instruction,  
21          and

22           “(ii) with respect to which a deduction  
23          is allowable under section 162 (determined  
24          without regard to this section).

1           “(B) QUALIFIED COURSE OF INSTRU-  
2           TION.—The term ‘qualified course of instruc-  
3           tion’ means a course of instruction which—

4                   “(i) is—

5                           “(I) at an institution of higher  
6                           education (as defined in sections 101  
7                           and 102 of the Higher Education Act  
8                           of 1965 (20 U.S.C. 1001 and 1002)),  
9                           or

10                           “(II) a professional conference,  
11                           and

12                           “(ii) is part of a program of profes-  
13                           sional development which is approved and  
14                           certified as furthering the individual’s  
15                           teaching skills by—

16                           “(I) in the case of a public  
17                           school, the appropriate local edu-  
18                           cational agency, and

19                           “(II) in the case of a private  
20                           school, the school that employs the eli-  
21                           gible educator.

22           “(C) LOCAL EDUCATIONAL AGENCY.—The  
23           term ‘local educational agency’ has the meaning  
24           given such term by section 14101 of the Ele-

1 elementary and Secondary Education Act of 1965  
2 (20 U.S.C. 8801).

3 “(2) ELIGIBLE EDUCATOR.—The term ‘eligible  
4 educator’ has the meaning provided by 62(d)(1).”.

5 (c) EFFECTIVE DATE.—The amendments made by  
6 this section shall apply to taxable years beginning after  
7 December 31, 2002.

8 **SEC. 4. EXPANSION OF ABOVE-THE-LINE DEDUCTION FOR**  
9 **CLASSROOM SUPPLIES OF ELEMENTARY AND**  
10 **SECONDARY SCHOOL TEACHERS.**

11 (a) PERMANENT EXTENSION AND INCREASE.—Sec-  
12 tion 62(a)(2) (relating to certain trade and business de-  
13 ductions of employees) is amended by striking “In the case  
14 of taxable years beginning during 2002 or 2003, the de-  
15 ductions allowed by section 162 which consist of expenses,  
16 not in excess of \$250” and inserting “In the case of tax-  
17 able years beginning after December 31, 2002, the deduc-  
18 tions allowed by section 162 which consist of expenses, not  
19 in excess of \$2,000”.

20 (b) COVERAGE OF PRIVATE SCHOOLS.—Subpara-  
21 graph (A) of section 62(d)(1) is amended by striking “aide  
22 in a school” and inserting “aide in a public or private  
23 school”.

24 (c) DEDUCTION ALLOWED FOR CERTAIN EXPENSES  
25 OF HOME SCHOOL TEACHERS.—

1           (1) IN GENERAL.—Part VII of subchapter B of  
2       chapter 1 of the Internal Revenue Code of 1986 (re-  
3       lating to additional itemized deductions for individ-  
4       uals) is amended by redesignating section 223 as  
5       section 224 and by inserting after section 222 the  
6       following new section:

7       **“SEC. 223. HOME SCHOOL EXPENSES.**

8           “(a) ALLOWANCE OF DEDUCTION.—In the case of an  
9       individual, there shall be allowed as a deduction an  
10      amount equal to expenses paid or incurred by an eligible  
11      home school educator in connection with books, supplies,  
12      computer equipment (including related software and serv-  
13      ices) and other equipment, and supplementary materials  
14      used by the eligible home school educator in home school-  
15      ing.

16          “(b) LIMITATION.—The amount allowable as a de-  
17      duction under subsection (a) shall not exceed \$2,000.

18          “(c) ELIGIBLE HOME SCHOOL EDUCATOR.—For  
19      purposes of this section, an eligible home school educator  
20      is an individual teaching at the elementary education or  
21      secondary education level in a home school.

22          “(d) SCHOOL.—For purposes of this section, the term  
23      ‘school’ has the meaning provided by section  
24      62(d)(1)(B).”.

1           (2) CLERICAL AMENDMENT.—The table of sec-  
2           tions for part VII of subchapter B of chapter 1 of  
3           such Code is amended by striking the last item and  
4           inserting the following new items:

          “Sec. 223. Home school expenses.  
          “Sec. 224. Cross reference.”

5           (3) DEDUCTION ALLOWED WHETHER OR NOT  
6           TAXPAYER ITEMIZES OTHER DEDUCTIONS.—Sub-  
7           section (a) of section 62 of such Code is amended  
8           by inserting after paragraph (18) the following new  
9           paragraph:

10           “(19) HOME SCHOOL EXPENSES.—The deduc-  
11           tion allowed by section 223.”.

12           (d) EFFECTIVE DATE.—The amendments made by  
13           this section shall apply to taxable years beginning after  
14           December 31, 2002.

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